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Counsel for Ion Audio, LLC

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

| | | |
|------------------------------------|---|------------------------|
| In re: |) | |
| |) | Chapter 11 |
| CIRCUIT CITY STORES, INC., et al., |) | |
| |) | Case No. 08-35653-KRH |
| Debtors. |) | |
| |) | (Jointly Administered) |
| |) | |

**RESPONSE OF ION AUDIO, LLC
TO DEBTORS' FOURTH OMNIBUS OBJECTION
TO CERTAIN DUPLICATIVE CLAIMS**

Ion Audio, LLC ("Ion Audio"), by counsel, hereby responds to the Debtors' Fourth Omnibus Objection to Certain Duplicative Claims (the "Objection") as follows:

1. On or about December 18, 2008, Ion Audio timely filed a claim (designated Claim No. 1224) in the amount of \$169,015.81 in accordance with the procedures governing the filing of claims entitled to priority under 11 U.S.C. § 503(b)(9) in this case for goods sold to Circuit City Stores, Inc. ("Circuit City") in the ordinary course of Circuit City's business and received by Circuit City within 20 days before the date of the commencement of this case. A copy of Claim No. 1224 is attached hereto as Exhibit A.

2. On or about January 27, 2009, Ion Audio timely filed a claim (designated Claim No. 6273) in the amount of \$445,182.55 noting that \$169,015.81 included in Claim No. 6273 is

entitled to priority under 11 U.S.C. § 503(b)(9). A copy of Claim No. 6273 is attached hereto as Exhibit B and represents a claim for unpaid invoices for goods sold to Circuit City prior to the commencement of this case.

3. On or about April 17, 2009, the Debtors' filed the Objection.

4. The Objection asserts that Claim No. 6273 is duplicative of Claim No. 1224 with respect to the 503(b)(9) portion asserted in Claim No. 6273 in the amount of \$169,015.81.

5. Ion Audio acknowledges that the portion of Claim No. 6273 entitled to priority under 11 U.S.C. § 503(b)(9) is duplicative of Claim No. 1224 filed pursuant to the procedures established by the court governing the filing of claims entitled to priority under 11 U.S.C. § 503(b)(9).

6. In connection with the assignment of Claim No. 1224 and Claim No. 6273 by Ion Audio to Credit Suisse International ("Credit Suisse"), Ion Audio is authorized by separate agreement with Credit Suisse to continue to pursue these claims in protection of the interests of both Ion Audio and Credit Suisse, as their interests may appear.

7. Attached hereto as Exhibit C is the Declaration of Paul Stansky, Chief Financial Officer of Ion Audio, who has personal knowledge of the facts that support this Response.

WHEREFORE Ion Audio prays that (i) Claim No. 6273 be allowed in an amount no less than \$276,166.74; (ii) Claim No. 1224 be allowed in the amount of \$169,015.81 with priority pursuant to 11 U.S.C. § 503(b)(9) of the Bankruptcy Code; (iii) the Objection be overruled to the extent that it seeks disallowance of any portion of Claim No. 6273 or Claim No. 1224 except as otherwise acknowledged herein; and (iv) Ion Audio be granted a hearing and such other relief as may be appropriate and as its interests may appear.

Dated: Richmond, Virginia
May 19, 2009

ION AUDIO, LLC

/s/ William H. Schwarzschild, III
By: _____
Counsel

William H. Schwarzschild, III - VSB No. 15274
W. Alexander Burnett – VSB No. 68000
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Counsel for Ion Audio, LLC

Exhibit A

United States Bankruptcy Court
Eastern District of Virginia
Richmond Division

COPY

**DEADLINE FOR
FILING 503(b)(9)
CLAIMS**
5:00 P.M. Pacific Time
December 19, 2008

Section 503(b)(9) Claim Request Form

| | | | |
|--|--|--|---|
| Circuit City Stores, Inc., et al., Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 | | Circuit City Stores, Inc., et al. Case Nos. 08-35653 through 08-35670 Chapter 11 Jointly Administered | |
| NOTE: Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 cases (see Docket No. 107), to have claims allowed as administrative expense under 11 U.S.C. § 503(b)(9), this form must be served upon Circuit City Stores, Inc., et al., Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 by December 19, 2008, the Bar Date for Section 503(b)(9) claims in the above-referenced cases. The form may be submitted in person or by regular mail, overnight mail, or hand delivery. Facsimile, email or electronic submissions will not be accepted. Requests shall be deemed filed when actually received by Kurtzman Carson Consultants LLC. | | | |
| Name and Address of Creditor: <i>(The person or other entity to whom the debtor owes money or property)</i> ION AUDIO, LLC 200 Scenic View Drive Suite 201 Cumberland, Rhode Island 02864 Telephone: (401) 658-3743 Fax: (401) 658-3640 | | <div style="display: flex; flex-direction: column;"> <div> <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. </div> <div> <input checked="" type="checkbox"/> Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c). (attach copies of any such demand(s)) </div> <div> <input type="checkbox"/> Check box if you have transferred the rights of your claim to any third party. If so please list name of transferee: _____ </div> <div> <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. </div> </div> | |
| Name and address where notices should be sent (if different from above) c/o Patrick A. Guida, Esquire Duffy Sweeney & Scott, LTD 1800 Financial Plaza Providence, Rhode Island 02903-2419 Telephone: (401) 455-0700 Fax: (401) 455-0701 | | Debtor against which claim is asserted: (Check one box below): <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Tax I.D. No. 54-0493875) <input type="checkbox"/> Abbott Advertising, Inc. (Tax I.D. No. 54-1624659) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Tax I.D. No. 95-4460785) <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Tax I.D. No. 54-1712821) <input type="checkbox"/> Circuit City Properties, LLC (Tax I.D. No. 54-0793353) <input type="checkbox"/> Patapasco Designs, Inc. (Tax I.D. No. 52-1086796) <input type="checkbox"/> Ventoux International, Inc. (Tax I.D. No. 20-1071838) <input type="checkbox"/> Sky Venture Corporation (Tax I.D. No. 54-1760311) <input type="checkbox"/> Prabs, Inc. (n/a) <input type="checkbox"/> XS Stuff, LLC (Tax I.D. No. 54-2029263) <input type="checkbox"/> Klazzer Technology, LLC (Tax I.D. No. 54-2022157) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Tax I.D. No. 20-0995170) <input type="checkbox"/> Orhyx Electronics, LLC (Tax I.D. No. 20-1203360) <input type="checkbox"/> InterTAN, Inc. (Tax I.D. No. 75-2130875) <input type="checkbox"/> CC Aviation, LLC (Tax I.D. No. 20-5290841) <input type="checkbox"/> Courchevel, LLC (n/a) <input type="checkbox"/> Circuit City Stores PR, LLC (Tax I.D. No. 66-0695512) <input type="checkbox"/> Mayland MN, LLC (Tax I.D. No. 20-0896116) | |
| ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: <u>CIR0001</u> | | Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____ | |
| 1. BASIS FOR CLAIM: Goods received by the Debtor within 20 days before the date of commencement of the case. Value of Goods: \$ <u>169,015.81</u> | | | |
| 2. DATE OF SHIPMENT: * _____ METHOD OF SHIPMENT: * _____ DATE OF RECEIPT: * _____ NAME OF CARRIER: * _____ PLACE OF DELIVERY: * _____ *See Attached Exhibit A | | | |
| 3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ <u>169,015.81</u> (See Invoices Attached) <input type="checkbox"/> Check the box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges. | | | |
| 4. BRIEF DESCRIPTION OF CLAIM: Administrative expense claim for the value of goods sold in the ordinary course of business and received by Debtors within twenty (20) days before November 10, 2008 Describe goods sold: <u>Home entertainment and other consumer electronic equipment</u> Attach support for your claim. | | | |
| 5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor. 6. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, or contracts. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Attachments must be printed on 8-1/2" by 11" paper. 7. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim request form. 8. ORDINARY COURSE CERTIFICATION: By signing this claim request form, you are certifying that the goods for which payment is sought hereby, were sold to the debtor in the ordinary course of the debtor's business as required by 11 U.S.C. § 503(b)(9). Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571. | | | FOR COURT USE ONLY <div style="font-size: 24pt; font-weight: bold;">RECEIVED</div> <div style="font-size: 24pt; font-weight: bold;">DEC 18 2008</div> KURTZMAN CARSON CONSULTANTS |
| Date 12/17/2008 | | Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) PAUL STANSKY CFO | |

EXHIBIT A

| Invoice Date | Invoice Number | Customer Number | Inv Amount | REF # | Date of Shipment | Ship Method | Carrier | Date of Receipt | Place of Delivery |
|--------------|----------------|-----------------|---------------------|-------|------------------|-------------|---------|-----------------|---|
| 16-Oct-08 | 0025275 | CIR0001 | \$9,990.00 | | 10/17/2008 | Freight | Roadway | 10/24/2008 | Bethlehem, PA |
| 16-Oct-08 | 0025276 | CIR0001 | \$23,040.00 | | 10/17/2008 | Freight | Roadway | 10/23/2008 | Marion, IL |
| 17-Oct-08 | 0025358 | CIR0001 | \$2,985.00 | | 10/16/2008 | Freight | Roadway | 10/21/2008 | Livermore, CA |
| 17-Oct-08 | 0025359 | CIR0001 | \$11,280.00 | | 10/16/2008 | Freight | Roadway | 10/24/2008 | Bethlehem, PA |
| 17-Oct-08 | 0025360 | CIR0001 | \$9,456.00 | | 10/16/2008 | Freight | Roadway | 10/23/2008 | Marion, IL |
| 17-Oct-08 | 0025361 | CIR0001 | \$7,446.00 | | 10/16/2008 | Freight | Roadway | 10/22/2008 | Ardmore, OK |
| 17-Oct-08 | 0025363 | CIR0001 | \$4,716.00 | | 10/17/2008 | Freight | Roadway | 10/24/2008 | Groveland, FL |
| 22-Oct-08 | 0354438 | CIR0001 | \$1,065.00 | A | | | | | Returns - see off-setting credit |
| 22-Oct-08 | 7569895 | CIR0001 | \$1,866.00 | D | | | | | Returns - see off-setting credit |
| 22-Oct-08 | VP0708 | CIR0001 | \$14,872.24 | | | | | | Vendor Performance Chargeback - subsequently credited |
| 30-Oct-08 | 0026697 | CIR0001 | \$18,468.00 | | 10/31/2008 | Freight | Roadway | 10/24/2008 | Bethlehem, PA |
| 30-Oct-08 | 0026698 | CIR0001 | \$11,484.00 | | 10/30/2008 | Freight | Roadway | 11/6/2008 | Ardmore, OK |
| 30-Oct-08 | 0026699 | CIR0001 | \$21,228.00 | | 10/31/2008 | Freight | Roadway | 11/5/2008 | Marion, IL |
| 30-Oct-08 | 0026700 | CIR0001 | \$23,490.00 | | 10/31/2008 | Freight | Roadway | 11/6/2008 | Bethlehem, PA |
| 30-Oct-08 | 0026701 | CIR0001 | \$5,220.00 | | 10/30/2008 | Freight | Roadway | 11/7/2008 | Livermore, CA |
| 30-Oct-08 | 0026702 | CIR0001 | \$7,014.00 | | 10/30/2008 | Freight | Roadway | 11/3/2008 | Walnut, CA |
| 31-Oct-08 | 2569485 | CIR0001 | \$1,014.00 | E | | | | | Returns - see off-setting credit |
| 31-Oct-08 | 3451401 | CIR0001 | \$1,539.00 | B | | | | | Returns - see off-setting credit |
| 31-Oct-08 | 7569314 | CIR0001 | \$925.24 | C | | | | | Returns - see off-setting credit |
| 04-Nov-08 | 0026814 | CIR0001 | (\$1,257.00) | D | | | | | Credit for Returned merchandise |
| 04-Nov-08 | 0026829 | CIR0001 | (\$1,539.00) | B | | | | | Credit for Returned merchandise |
| 04-Nov-08 | 0026849 | CIR0001 | \$522.00 | | 11/4/2008 | Fedex frt | FedEx | 11/5/2008 | Livermore, CA |
| 12-Nov-08 | 0027069 | CIR0001 | (\$1,065.00) | A | | | | | Credit for Returned merchandise |
| 12-Nov-08 | 0027073 | CIR0001 | (\$925.24) | C | | | | | Credit for Returned merchandise |
| 12-Nov-08 | 0027074 | CIR0001 | (\$1,014.00) | E | | | | | Credit for Returned merchandise |
| 20-Nov-08 | 0000252 | CIR0001 | (\$2,804.43) | | | | | | Advertising Co-Op - credited against a previous debit |
| | | | \$169,015.81 | | | | | | |

Exhibit B

COPY

The Debtor has listed your claim as Unliquidated and Disputed on Schedule F as a General Unsecured claim in the amount of \$47,386.76. If you believe that you have a claim against the Debtor, you are required to complete and return this form.

B 10 (Official Form 10) (12/07)

| UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA | | PROOF OF CLAIM |
|--|--|--|
| <p style="text-align: center;">Debtor against which claim is asserted: (Check only <u>one</u> box below:)</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Case No. 08-35653) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Case No. 08-35654) <input type="checkbox"/> InterTAN, Inc. (Case No. 08-35655) <input type="checkbox"/> Ventoux International, Inc. (Case No. 08-35656) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Case No. 08-35657) <input type="checkbox"/> CC Aviation, LLC (Case No. 08-35658) </div> <div style="width: 33%;"> <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Case No. 08-35659) <input type="checkbox"/> Circuit City Stores PR, LLC (Case No. 08-35660) <input type="checkbox"/> Circuit City Properties, LLC (Case No. 08-35661) <input type="checkbox"/> Orbyx Electronics, LLC (Case No. 08-35662) <input type="checkbox"/> Kinzer Technology, LLC (Case No. 08-35663) <input type="checkbox"/> Courchevel, LLC (Case No. 08-35664) </div> <div style="width: 33%;"> <input type="checkbox"/> Abbott Advertising, Inc. (Case No. 08-35665) <input type="checkbox"/> Mayland MN, LLC (Case No. 08-35666) <input type="checkbox"/> Palapsoo Designs, Inc. (Case No. 08-35667) <input type="checkbox"/> Sky Venture Corporation (Case No. 08-35668) <input type="checkbox"/> XSSuff, LLC (Case No. 08-35669) <input type="checkbox"/> PRAHS, INC. (Case No. 08-35670) </div> </div> | | |
| <p>NOTE: This form should not be used to make a claim for administrative expenses arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503(a).</p> | | |
| Name of Creditor (the person or other entity to whom the debtor owes money or property): ION AUDIO LLC Name and address where notices should be sent: <div style="display: flex; justify-content: space-between;"> NameID: 4978004 PackID: 383456 </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> ION AUDIO LLC 200 SCENIC VIEW DR CUMBERLAND RI 02864 </div> <div> Telephone number: (401) 658-3131 </div> </div> | | <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____ |
| Name and address where payment should be sent (if different from above): Telephone number: _____ | | <input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case. |
| 1. Amount of Claim as of Date Case Filed: <u>\$ 445,182.55</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges. | | 5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(2). Amount entitled to priority: <u>\$ 169,015.81</u> <u>\$ 503(b)(9)</u> *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment |
| 2. Basis for Claim: <u>Goods Sold</u> (See instruction #2 on reverse side.) | | |
| 3. Last four digits of any number by which creditor identifies debtor: <u>0001</u> 3a. Debtor may have scheduled account as: <u>N/A</u> (See instruction #3a on reverse side.) | | |
| 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate: _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ <u>N/A</u> Amount Unsecured: \$ _____ | | |
| 6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: | | RECEIVED JAN 27 2009 JUDITHMAN CARSON CONSULTANTS |
| Date: <u>1/26/2009</u> Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. By: <u>[Signature]</u> Name: <u>Paul Stansky</u> Title: <u>Chief Financial Officer</u> | | |

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

*Creditor submitted a "Demand for Reclamation of Goods" in the aggregate amount of \$102,886.81, dated November 25, 2008.

MasterCode: 10173964



0835653081218074108171813

Exhibit A

| Invoice Date | Invoice Due Date | Invoice Number | Customer Number | Invoice Type | Related | Balance |
|--------------|------------------|----------------|-----------------|--------------|------------|---------------|
| 13-Feb-08 | | 0014503 | CIR0001 | CM | RTV2567375 | (\$212.32) |
| 26-Feb-08 | 26-Apr-08 | 0015117 | CIR0001 | IN | | \$13,050.00 |
| 03-Mar-08 | 03-Mar-08 | AV74951 | CIR0001 | PP | | \$1,000.00 |
| 03-Mar-08 | 03-Mar-08 | CO1007 | CIR0001 | PP | | \$2,804.43 |
| 18-Apr-08 | 17-Jun-08 | 0017237 | CIR0001 | IN | | \$16,250.00 |
| 30-Apr-08 | | 0017720 | CIR0001 | CM | IN-11694 | (\$174.00) |
| 28-May-08 | | 0018691 | CIR0001 | CM | RTV3451088 | (\$300.65) |
| 16-Jun-08 | 16-Jun-08 | VP0308 | CIR0001 | PP | | \$9,286.30 |
| 26-Jun-08 | 25-Aug-08 | 0020123 | CIR0001 | IN | | \$13,500.00 |
| 10-Jul-08 | 08-Sep-08 | 0020491 | CIR0001 | IN | | \$20,250.00 |
| 29-Jul-08 | 27-Sep-08 | 0020887 | CIR0001 | IN | | \$94,905.00 |
| 19-Aug-08 | 19-Aug-08 | VP0408 | CIR0001 | PP | | \$11,458.52 |
| 21-Aug-08 | 21-Aug-08 | AV80404 | CIR0001 | PP | | \$5,700.00 |
| 27-Aug-08 | | 0021611 | CIR0001 | CM | RTV2569148 | (\$130.00) |
| 03-Sep-08 | 02-Nov-08 | 0021750 | CIR0001 | IN | | \$2,160.00 |
| 03-Sep-08 | 02-Nov-08 | 0021751 | CIR0001 | IN | | \$7,110.00 |
| 03-Sep-08 | 02-Nov-08 | 0021752 | CIR0001 | IN | | \$6,210.00 |
| 03-Sep-08 | 02-Nov-08 | 0021756 | CIR0001 | IN | | \$9,810.00 |
| 03-Sep-08 | 02-Nov-08 | 0021758 | CIR0001 | IN | | \$1,710.00 |
| 05-Sep-08 | 04-Nov-08 | 0021808 | CIR0001 | IN | | \$9,750.00 |
| 11-Sep-08 | 11-Sep-08 | 1034780 | CIR0001 | PP | | (\$27,753.58) |
| 15-Sep-08 | | 0022418 | CIR0001 | CM | RTV3451287 | (\$174.00) |
| 15-Sep-08 | | 0022423 | CIR0001 | CM | RTV2569240 | (\$1,473.00) |
| 15-Sep-08 | | 0022425 | CIR0001 | CM | RTV4649450 | (\$2,439.20) |
| 17-Sep-08 | 16-Nov-08 | 0022744 | CIR0001 | IN | | \$900.00 |
| 17-Sep-08 | 16-Nov-08 | 0022961 | CIR0001 | IN | | \$2,790.00 |
| 17-Sep-08 | 16-Nov-08 | 0022962 | CIR0001 | IN | | \$7,920.00 |
| 17-Sep-08 | 16-Nov-08 | 0022963 | CIR0001 | IN | | \$12,420.00 |
| 17-Sep-08 | 16-Nov-08 | 0022966 | CIR0001 | IN | | \$2,700.00 |
| 24-Sep-08 | 23-Nov-08 | 0023267 | CIR0001 | IN | | \$4,320.00 |
| 24-Sep-08 | 23-Nov-08 | 0023268 | CIR0001 | IN | | \$2,520.00 |
| 24-Sep-08 | 23-Nov-08 | 0023269 | CIR0001 | IN | | \$11,340.00 |
| 24-Sep-08 | 23-Nov-08 | 0023270 | CIR0001 | IN | | \$2,700.00 |
| 24-Sep-08 | 23-Nov-08 | 0023271 | CIR0001 | IN | | \$16,560.00 |
| 29-Sep-08 | | 0023419 | CIR0001 | CM | IN-20622 | (\$360.00) |
| 03-Oct-08 | 02-Dec-08 | 0023799 | CIR0001 | IN | | \$8,613.00 |
| 03-Oct-08 | 02-Dec-08 | 0023800 | CIR0001 | IN | | \$2,958.00 |
| 03-Oct-08 | 02-Dec-08 | 0023801 | CIR0001 | IN | | \$2,523.00 |
| 03-Oct-08 | 02-Dec-08 | 0023802 | CIR0001 | IN | | \$1,044.00 |
| 08-Oct-08 | 07-Dec-08 | 0024360 | CIR0001 | IN | | \$8,460.00 |
| 08-Oct-08 | 07-Dec-08 | 0024361 | CIR0001 | IN | | \$11,610.00 |
| 08-Oct-08 | 07-Dec-08 | 0024362 | CIR0001 | IN | | \$3,150.00 |
| 08-Oct-08 | 07-Dec-08 | 0024363 | CIR0001 | IN | | \$11,340.00 |
| 09-Oct-08 | 08-Dec-08 | 0024540 | CIR0001 | IN | | \$5,040.00 |
| 09-Oct-08 | 08-Dec-08 | 0024699 | CIR0001 | IN | | \$5,940.00 |
| 16-Oct-08 | 15-Dec-08 | 0025275 | CIR0001 | IN | | \$9,990.00 |
| 16-Oct-08 | 15-Dec-08 | 0025276 | CIR0001 | IN | | \$23,040.00 |
| 17-Oct-08 | 16-Dec-08 | 0025358 | CIR0001 | IN | | \$2,985.00 |
| 17-Oct-08 | 16-Dec-08 | 0025359 | CIR0001 | IN | | \$11,280.00 |

Exhibit A - continued

| Invoice Date | Invoice Due Date | Invoice Number | Customer Number | Invoice Type | Related | Balance |
|--------------|------------------|----------------|-----------------|--------------|--------------------|---------------------|
| 17-Oct-08 | 16-Dec-08 | 0025360 | CIR0001 | IN | | \$9,456.00 |
| 17-Oct-08 | 16-Dec-08 | 0025361 | CIR0001 | IN | | \$7,446.00 |
| 17-Oct-08 | 16-Dec-08 | 0025363 | CIR0001 | IN | | \$4,716.00 |
| 20-Oct-08 | 19-Dec-08 | 0000234 | CIR0001 | IN | AV80404 | (\$5,700.00) |
| 22-Oct-08 | 22-Oct-08 | 0354438 | CIR0001 | PP | | \$1,065.00 |
| 22-Oct-08 | 22-Oct-08 | 7569895 | CIR0001 | PP | | \$1,866.00 |
| 22-Oct-08 | 22-Oct-08 | VP0708 | CIR0001 | PP | | \$14,872.24 |
| 30-Oct-08 | 29-Dec-08 | 0026697 | CIR0001 | IN | | \$18,468.00 |
| 30-Oct-08 | 29-Dec-08 | 0026698 | CIR0001 | IN | | \$11,484.00 |
| 30-Oct-08 | 29-Dec-08 | 0026699 | CIR0001 | IN | | \$21,228.00 |
| 30-Oct-08 | 29-Dec-08 | 0026700 | CIR0001 | IN | | \$23,490.00 |
| 30-Oct-08 | 29-Dec-08 | 0026701 | CIR0001 | IN | | \$5,220.00 |
| 30-Oct-08 | 29-Dec-08 | 0026702 | CIR0001 | IN | | \$7,014.00 |
| 31-Oct-08 | 31-Oct-08 | 2569485 | CIR0001 | PP | | \$1,014.00 |
| 31-Oct-08 | 31-Oct-08 | 3451401 | CIR0001 | PP | | \$1,539.00 |
| 31-Oct-08 | 31-Oct-08 | 7569314 | CIR0001 | PP | | \$925.24 |
| 04-Nov-08 | | 0026814 | CIR0001 | CM | RTV 7569895 | (\$1,257.00) |
| 04-Nov-08 | | 0026829 | CIR0001 | CM | RTV 3451401 | (\$1,539.00) |
| 04-Nov-08 | 03-Jan-09 | 0026849 | CIR0001 | IN | | \$522.00 |
| 04-Nov-08 | 03-Jan-09 | 0026850 | CIR0001 | IN | | \$435.00 |
| 04-Nov-08 | 03-Jan-09 | 0026854 | CIR0001 | IN | | \$2,262.00 |
| 04-Nov-08 | 03-Jan-09 | 0026855 | CIR0001 | IN | | \$3,132.00 |
| 17-Oct-08 | 16-Dec-08 | 0027065 | CIR0001 | IN | | \$3,174.00 |
| 12-Nov-08 | | 0027069 | CIR0001 | CM | RTV 354438 | (\$1,065.00) |
| 12-Nov-08 | | 0027070 | CIR0001 | CM | RTV4650800 | (\$1,751.24) |
| 12-Nov-08 | | 0027072 | CIR0001 | CM | RTV4650861 | (\$270.00) |
| 12-Nov-08 | | 0027073 | CIR0001 | CM | RTV 7569931 | (\$925.24) |
| 12-Nov-08 | | 0027074 | CIR0001 | CM | RTV 2569485 | (\$1,014.00) |
| 20-Nov-08 | 19-Jan-09 | 0000248 | CIR0001 | IN | VP0308 | (\$9,286.30) |
| 20-Nov-08 | 19-Jan-09 | 0000249 | CIR0001 | IN | VP0408 | (\$11,458.52) |
| 20-Nov-08 | 19-Jan-09 | 0000250 | CIR0001 | IN | VP0708 | (\$14,872.24) |
| 20-Nov-08 | 19-Jan-09 | 0000251 | CIR0001 | IN | VP0608 | (\$1,910.22) |
| 20-Nov-08 | 19-Jan-09 | 0000252 | CIR0001 | IN | AV-CO1007 | (\$2,804.43) |
| 20-Nov-08 | 19-Jan-09 | 0000253 | CIR0001 | IN | AV74951 | (\$1,000.00) |
| 21-Nov-08 | | 0027455 | CIR0001 | CM | RTV3451417 | (\$1,155.00) |
| 21-Nov-08 | | 0027456 | CIR0001 | CM | 8 | (\$2,218.24) |
| | | | | | | \$445,182.55 |

Invoice Type column

IN= INVOICE
PP= DEBIT FOR RTV
CM=CREDIT MEMO

Exhibit C

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W. Alexander Burnett (VSB No. 68000)
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Counsel for Ion Audio, LLC

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**


| | | |
|------------------------------------|---|------------------------|
| In re: |) | |
| |) | Chapter 11 |
| CIRCUIT CITY STORES, INC., et al., |) | |
| |) | Case No. 08-35653-KRH |
| Debtors. |) | |
| |) | (Jointly Administered) |
| |) | |
| |) | |

**DECLARATION OF
PAUL STANSKY, CHIEF FINANCIAL OFFICER OF ION AUDIO, LLC**

I, Paul Stansky, Chief Financial Officer of Ion Audio, LLC, hereby declare as follows:

1. I have reviewed the Response of Ion Audio, LLC to Debtor's Fourth Omnibus Objection to Certain Duplicative Claims (the "Response").
2. I am personally aware of the information set forth in the Response.
3. The Response is true and correct to the best of my information and belief.

Date: May 19, 2009



Paul Stansky, Chief Financial Officer of Ion Audio, LLC

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the foregoing Response of Ion Audio, LLC to Debtors' Fourth Omnibus Objection to Certain Duplicative Claims was served this 19th day of May, 2009, via email and by first class mail, postage prepaid, upon

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